IN THE UNITED STAT	ES DISTR	LICT COURT FOR THE				
DISTRIC	DISTRICT OF MARYLAND					
UNITED STATES,)					
CIVILD STATES,)					
Plaintiff,)					
)					
v.)	Civil No. 02-2303				
MANUEL D. LACMAN)					
MANUEL R. LAGMAY,)					
Defendant.)					
	,					

ORDER GRANTING MOTION FOR SUMMARY JUDGMENT

Having considered the United States of America's motion for summary judgment, together with the memorandum of law, declaration, and exhibits in support thereof, and having further considered defendant's opposition, if any, the Court concludes that the motion should be granted. Accordingly, it is this _____ day of ______, 2007, ORDERED AND ADJUDGED as follows:

- 1. The United States' motion for summary judgment is granted.
- 2. Judgment shall be entered in favor of the United States of America and against defendant Manuel Lagmay, for unpaid federal income taxes for the year 1988, in the amount of \$271,405, plus statutory interest accruing after December 1, 2006.

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3. Judgment shall be entered in favor of the United States of America and against defendant Manuel Lagmay for the trust fund portions of unpaid employment tax liabilities of National Healthcare Services for the tax period ending June 30, 1991 in the amount of \$153,320, plus statutory interest accruing after December 1, 2006.

Dated:	, 2007.		

UNITED STATES DISTRICT JUDGE